

CHAPTER 100

AN ACT TO AMEND CHAPTER NINETY-ONE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, DESIGNATED AS "AN ACT TO PROVIDE IMPROVED METHODS OF COUNTY GOVERNMENT," SO AS TO PROVIDE INCREASED DUTIES AND POWERS OF THE COUNTY GOVERNMENT ADVISORY COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter ninety-one of the Public Laws of one thousand nine hundred twenty-seven be and the same is hereby amended by striking out all of sections fourteen, fifteen, sixteen, seventeen, eighteen and nineteen and by inserting in lieu thereof the following:

Ch. 91, Public
Laws 1927,
amended.

"SEC. 14. (The terms 'unit,' or 'local unit,' as the same are used in this act, shall be construed to mean 'unit' as defined in section two of the Local Government Act of one thousand nine hundred thirty-one). It shall be the duty of the Director of Local Government to visit the local units of government in the State, and to advise and assist the governing bodies and other officers of said units in providing a competent, economical and efficient administration; to suggest approved methods for levying and collecting taxes and other revenues; to suggest such changes in the organization of local units of government as will best promote the public interests, and to render assistance in carrying the same into effect.

Director of Local
Government to
visit local units
and offer aid in
establishing com-
petent adminis-
tration.

"SEC. 15. The Director of Local Government shall have the power to devise and prepare for use in the local units uniform accounting and recording systems, together with blanks, books, and necessary methods; uniform classifications of revenue and expenditures, and uniform budget blanks and forms; to revise or prescribe, in his discretion, the records of any department or office of the local unit in order to conform to orderly accounting procedure; to transfer all or any part of the financial records of any department or office of the unit, including school records, to the office of the county accountant, municipal accountant, or other similar officer, and to require said county accountant, municipal accountant, or other similar officer to furnish, at any time, monthly or annual statements to the office of the Director of Local Government in Raleigh or to any department, office, or board of the unit, showing financial conditions or budget position at any date and financial operations covering any period on forms prescribed by said Director of Local Government.

Director to devise
uniform account-
ing and recording
systems.

Regular state-
ments from units
to Director.